SF-83 SUPPORTING STATEMENT
ENVIRONMENTAL PROTECTION AGENCY
40 CFR PART 60 SUBPART Y - STANDARDS OF PERFORMANCE FOR COAL PREPARATION PLANTS

1. Identification of the Information Collection

1(a) Title of the Information Collection

ICR for 40 CFR Part 60 Subpart Y - Standards of Performance for Coal Preparation Plants

1(b) Short Characterization/Abstract

- Type of collection is periodic report and recordkeeping;
- The Regional Offices collect the data;
- Owners or operators of the affected facilities described must make one-time-only notifications including: notification of any physical or operational change to an existing facility which may increase the regulated pollutant emission rate, notification of the initial performance test; including information necessary to determine the conditions of the performance test, and performance test measurements and results; notification of demonstration of the continuous monitoring system (CMS). Owners or operators are also required to maintain records of the occurrence and duration of any start-up, shutdown, or malfunction in the operation of an affected facility, or any period during which the monitoring system is inoperative. Monitoring requirements specific to Subpart Y - Standards of Performance for Coal Preparation Plants provide information on the operation of the emissions control device and compliance with the (opacity) standard. Periodic reports of excess emissions are required. Any owner or operator subject to the provisions of this part shall maintain a file of these measurements, and retain the file for at least two years following the date of such measurements, maintenance reports, and records.
- The information collection is required to ensure compliance with and enforcement of the standards of performance for coal preparation plants;
- EPA Regions and OECA will use this data;

- This data will be sent to delegated State or Region and entered into the AIRS computer database; and
- The information collection will involve 390 respondents, 15,463 burden hours per year at a cost of 855,722 dollars per year.

The New Source Performance Standards (NSPS) for 40 CFR 60.250 were proposed on October 24, 1974 and promulgated on January 15, 1976. These standards apply to the following facilities in the New Source Performance Standards (NSPS) for 40 CFR 60.250 which process more than 200 tons per day: Thermal dryers, pneumatic coal cleaning equipment (air tables), coal processing and conveying equipment (including breakers and crushers), coal storage systems, and coal transfer and loading systems commencing construction, modification or reconstruction after the date of proposal. Coal preparation plants do not include underground mining operations. This information is being collected to assure compliance with 40 CFR Part 60 Subpart Y.

In general, all New Source Performance Standards (NSPS) require initial notifications, performance tests, and periodic reports. Owners or operators are also required to maintain records of the occurrence and duration of any start-up, shutdown, or malfunction in the operation of an affected facility, or any period during which the monitoring system is inoperative. These notifications, reports, and records are essential in determining compliance, and are required of all sources subject to NSPS.

Any owner or operator subject to the provisions of this part shall maintain a file of these measurements, and retain the file for at least two years following the date of such measurements, maintenance reports, and records. All reports are sent to the delegated State or Local authority. In the event that there is no such delegated authority, the reports are sent directly to the EPA Regional Office.

Approximately 390 sources are currently subject to the standard, and it is estimated that an additional 10 sources per year will become subject to the standard in the next three years. It is assumed that there is an average of 2 affected facilities per plant, however, facilities are expected to record and/or report pertinent information about affected facilities at one time so for the purposes of this ICR the respondent will remain one per subject facility. This information was gathered from EPA's AIRS data base and the.

2. Need for and Use of the Collection

2(a) Need/Authority for the Collection

The EPA is charged under Section 111 of the Clean Air Act, as amended, to establish standards of performance for new stationary sources that reflect:

> "Application of the best technological system of continuous emissions reduction which (taking into consideration the cost of achieving such emissions reduction, or any non-air quality health and environmental impact and energy requirements) the Administrator determines has been adequately demonstrated Section 111(a)(l)."

The Agency refers to this charge as selecting the best demonstrated technology (BDT). Section 111 also requires that the Administrator review and, if appropriate, revise such standards every four years.

In the Administrator's judgment, particulate matter emissions from Subpart Y - Standards of Performance for Coal Preparation Plants cause or contribute to air pollution that may reasonably be anticipated to endanger public health or welfare. Therefore, NSPS were promulgated for this source category at 40 CFR Part 60.250, Subpart Y - Standards of Performance for Coal Preparation Plants.

2(b) Practical Utility/Users of the Data

The control of emissions of particulate matter from Subpart Y - Standards of Performance for Coal Preparation Plants requires not only the installation of properly designed equipment, but also the operation and maintenance of that equipment. Emissions of particulate matter from Subpart Y - Standards of Performance for Coal Preparation Plants are the result of operation of the thermal dryers, pneumatic coal-cleaning equipment, coal processing and conveying equipment, coal storage systems, and coal transfer and loading systems. These standards rely on the reduction of particulate matter emissions by temperature monitoring at the exhaust vent of thermal dryers and the use of venturi scrubbers. The required notifications are used to inform the Agency or delegated authority when a source becomes subject to the standard. The reviewing authority may then inspect the source to check if the pollution control devices are properly installed and operated and the standard is being met. Performance test reports are needed as these are the Agency's record of a source's initial capability to comply with the emission standard, and note the operating conditions (proper temperature at exhaust vent of thermal dryers and maintenance of pressure across the venturi constriction) under which compliance was achieved. The periodic reports are used for problem identification, as a check on source operation and maintenance, and for compliance determinations. The information generated by the monitoring, recordkeeping and reporting requirements described in this ICR is used by the Agency to ensure that facilities affected by the NSPS continue to operate the control equipment used to achieve compliance with the NSPS. Adequate monitoring, recordkeeping, and reporting is necessary to ensure compliance with these standards, as required by the Clean Air Act. The information collected from recordkeeping and reporting requirements is also used for targeting inspections, and is of sufficient quality to be used as evidence in court.

3. Nonduplication, Consultations, and Other Collection Criteria

The recordkeeping and reporting requested is required under 40 CFR Part 60, Subpart Y.

3(a) Nonduplication

If the standard has not been delegated, the information is sent to the appropriate EPA Regional Office. Otherwise, the information is sent directly to the delegated State or Local Agency. If a State or Local Agency has adopted their own similar regulation to implement the Federal Regulation, a copy of the report submitted to the State or Local agency can be sent to the Administrator in lieu of the report required by the Federal Standard. Therefore, no duplication exists.

3(b) Public Notice Required Prior to ICR Submission to OMB

An announcement of a public comment period for the renewal of this ICR was published in the Federal Register on September 15, 2000. No comments were received on the burden published in the Federal Register.

3(c) Consultations

There was no significant change in burden for this ICR.

3(d) Effects of Less Frequent Collection

Less frequent information collection would decrease the margin of assurance that facilities are continuing to meet the required standards. Requirements for information gathering and recordkeeping are useful techniques to ensure that good operation and maintenance practices are applied and emission limitations are met. If the information required by these standards was collected less frequently, the likelihood of detecting poor operation and maintenance of control equipment and noncompliance would decrease.

3(e) General Guidelines

None of these reporting or recordkeeping requirements violate any of the regulations established by OMB in 5 CFR 1320.6.

3(f) Confidentiality

The required information consists of emissions data and other information that have been determined not to be private. However, any information submitted to the Agency for which a claim of confidentiality is made will be safeguarded according to the Agency policies set forth in Title 40, Chapter 1, Part 2, Subpart B - Confidentiality of Business Information (see 40 CFR 2; 41 FR 36902, September 1, 1976; amended by 43 FR 40000, September 8, 1978; 43 FR 42251, September 20, 1978; 44 FR 17674, March 23, 1979).

3(g) Sensitive Questions

None of the reporting or recordkeeping requirements contain sensitive questions.

4. The Respondents and the Information Requested

4(a) Respondents/SIC Codes

The respondents of the recordkeeping and reporting requirements are coal preparation plants. The SIC code for the respondents affected by the standards is mostly SIC (U.S. Standard Industrial Classification) 1200 series (and may also include SIC 2819, 2951, 2999 and 4911) which corresponds to the NAICS (The North American Industry Classification System) X for coal preparation plants.

Regulation	**SIC Codes**	**NAICS Codes**
40 CFR Part 60, Subpart Y	1200 series	212111; 212112; 212113
	2819	325998
	2951	324121
	2999	324191
	4911	221112

4(b) INFORMATION REQUESTED

This rule requires affected facilities to maintain all records, including reports and notifications for at least five years. This is consistent with the General Provision to the rule. EPA believes that the five year records retention requirement is consistent with the Part 70 permit program and the five year statute of limitations on which the permit program is based. Also, the retention of records for five years would allow EPA to establish a source's history and patterns of compliance for purposes of determining the appropriate level of enforcement action. Historically, EPA has found that the most flagrant violators frequently have violations extending beyond the five year statute of limitations. Therefore, EPA would be prevented from pursuing the worst violators due to the destruction or nonexistence of records if less than five years of records were kept.

(I) Data Items

All data in this ICR that is recorded and reported is required by 40 CFR Part 60.250 Subpart Y - Standards of Performance for Coal Preparation Plants.

Provide notification of

- construction/reconstruction (60.7(a)(1))
- anticipated start-up (60.7(a)(2))
- actual start-up (60.7(a)(3))
- initial performance test (60.8(d))
- demonstration of continuous monitoring system (60.7(a)(5))
- physical or operational change (60.7(a)(4))

Report on
- initial performance test (60.8 (a))
- excess emissions (60.7)

Record
- start-ups, shutdowns, malfunctions, periods where the continuous monitoring system is inoperative (60.7(b))

Records are required to be retained for five years.

b. Respondent Activities

- Read instructions;
- Install, calibrate, maintain, and operate CMS for opacity, or for pressure drop and liquid supply pressure for wet scrubber;
- perform initial performance test (Reference Method 5 for particulate matter and Reference Method 9 for opacity tests) and repeat performance tests;
- write the notifications and reports listed above;
- enter information required to be recorded above;
- submit the required reports developing, acquiring, installing, and utilizing technology and systems for the purpose of collecting, validating, and verifying information;
- developing, acquiring, installing, and utilizing technology and systems for the purpose of processing and maintaining information;
- developing, acquiring, installing, and utilizing technology and systems for the purpose of disclosing and providing information;
- adjusting the existing ways to comply with any previously applicable instructions and requirements;
- training personnel to be able to respond to a collection of information;
- transmitting, or otherwise disclosing the information.

(i) Data Items

All data in this ICR that is recorded and/or reported is required by 40 CFR Part 60 Subpart Y - Standards of Performance for Coal Preparation Plants.

A source must make the following reports:

Reports for 40 CFR Part 60 Subpart Y - Standards of Performance for Coal Preparation Plants	
Construction/reconstruction	60.7(a)(1), 63.5
Construction or modification application	61.07
Initial notifications	63.9(b)
Anticipated start-up	60.7(a)(2), 61.09(a)(1)
Actual start-up	60.7(a)(3), 61.09(a)(2)
Initial performance test results	60.8 (a), 61.13(f) , 63.10(d)(2)
Initial performance test	60.8(d), 61.13(c), 63.7(b), 63.9(e)
Rescheduled initial performance test	63.7(b)(2)
Demonstration of continuous monitoring system	60.7(a)(5), 61.X , 63.9(g)
Compliance status	63.9(h)
Physical or operational change	60.7(a)(4), 61.15 , 63.X
Opacity or visible emissions	63.10(d)(3)
Periodic start-up, shutdown, malfunction reports	63.10(d)(5)(I)
Source status report	61.10(a) , 63.X

A source must maintain the following records:

Recordkeeping for 40 CFR Part 60 Subpart Y - Standards of Performance for Coal Preparation Plants	
Start-ups, shutdowns, malfunctions, periods where the continuous monitoring system is inoperative	(60.7(b), 61.X , 63.10(b)(2)
Emission test results and other data needed to determine emissions	61.13(g)
All reports and notifications	63.10(b)
Record of applicability	63.10(b)(3)
Records for sources with continuous monitoring systems	63.10(3)
Records are required to be retained for 2 Years. The first 2 years of records must be retained at the facility.	60.X, 61.X, 63.X

(ii.) <u>Respondent Activities</u>

Respondent Activities
Read instructions.
Perform initial performance test, Reference Method 9 test, and repeat performance tests if necessary.
Write the notifications and reports listed above.
Enter information required to be recorded above.
Submit the required reports developing, acquiring, installing, and utilizing technology and systems for the purpose of collecting, validating, and verifying information.
Develop, acquire, install, and utilize technology and systems for the purpose of processing and maintaining information.
Develop, acquire, install, and utilize technology and systems for the purpose of disclosing and providing information.
Adjust the existing ways to comply with any previously applicable instructions and requirements.
Train personnel to be able to respond to a collection of information.
Transmit, or otherwise disclose the information.

This collection of information does not require the use of automated collection techniques.

5. The Information Collected -- Agency Activities, Collection Methodology, and Information Management

5(a) Agency Activities

EPA conducts the following activities in connection with the acquisition, analysis, storage, and distribution of the required information.

Agency Activities
Observe initial performance tests and repeat performance tests if necessary.
Review notifications and reports, including performance test reports, and excess emissions reports, required to be submitted by industry.
Audit facility records.
Input, analyze, and maintain data in the Aerometric Information Retrieval System (AIRS) database.

5(b) Collection Methodology and Management

Following notification of start-up, the reviewing authority might inspect the source to determine whether the pollution control devices are properly installed and operated. Performance test reports are used by the Agency to discern a source's initial capability to comply with the emission standard, and note the operating conditions {processing more than 200 tons per day} under which compliance was achieved. Data and records maintained by the respondents are tabulated and published for use in compliance and enforcement programs. The semiannual reports are used for problem identification, as a check on source operation and maintenance, and for compliance determinations.

Information contained in the reports is entered into AIRS which is operated and maintained by EPA's Office of Air Quality Planning and Standards. AIRS is EPA's database for the collection, maintenance, and retrieval of compliance and annual emission inventory data for over 100,000 industrial and government-owned facilities. EPA uses AIRS for tracking air pollution compliance and enforcement by Local and State regulatory agencies, and EPA Regional Offices and Headquarters. EPA and its delegated Authorities can edit, store, retrieve and analyze the data. The records required by this regulation must be retained by the owner or operator for two years.

5(c) Small Entity Flexibility

Both large and small businesses are evenly distributed throughout this industry sector. The

recordkeeping and reporting requirements were selected within the context of this specific Subpart and the specific process equipment and pollutant. The impact on small businesses was accounted for in the regulation development. The requirements reflect the burden on small businesses. Even though, the recordkeeping and reporting requirements are the same for small and larger businesses. To the extent that larger businesses can use economies of scale to reduce their burden, the overall burden will be reduced. The Agency considers these requirements the minimum needed to ensure compliance and, therefore, cannot reduce them further for small businesses.

5(d) Collection Schedule

The specific frequency for each information collection activity within this request is shown in Table 2: Industry Burden.

6. Estimating the Burden and Cost of the Collection

Table 2 documents the computation of individual burdens for the recordkeeping and reporting requirements applicable to the industry for the Subpart included in this ICR. The individual burdens are expressed under standardized headings believed to be consistent with the concept of burden under the Paperwork Reduction Act. Where appropriate, specific tasks and major assumptions have been identified. Responses to this information collection are mandatory.

The Agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

6(a) Estimating Respondent Burden

The average annual burden to industry over the next three years from these recordkeeping and reporting requirements is estimated at 15,463 person-hours. These hours are based on Agency studies and background documents from the development of the standards or test methods, Agency knowledge and experience with the NSPS program, the previously approved ICR, and any comments received.

6(b) Estimating Respondent Costs

(i) Estimating Labor Costs

This ICR uses a Technical Labor Rate of $55.34 per hour. This rate is from the United States Department of Commerce Bureau of Labor Statistics, March 2000, “Table 10. Private industry, by occupational and industry group.” The rates are from column 1, “Total compensation.” The wage rate has been increase by 110% to account for the benefit packages available to those employed by private industry.

Technical $55.34 ($26.35 + 110%)

(ii) Estimating Capital/Startup and Operation and Maintenance Costs

The type of industry costs associated with the information collection activity in the standards are labor and CEMs. The capital start-up costs are one time costs for CEMs when a facility becomes subject to the standard and only ten percent of this industry sector is expected to use CEMs. The capital start-up costs for this regulation are 760 dollars. This is based on ten percent of ten new sources per year (one new source) multiplied by 760 dollars per CEM. The annual operations and maintenance costs are 13,650 dollars. This is based on 39 existing sources (10% of industry) multiplied by 350 dollars for upkeep of the monitoring device. The total respondent costs have been calculated on the addition of the capital start-up costs and the annual operations and maintenance costs. The average annual burden for capital and, operations and maintenance costs to industry over the next three years of the ICR is estimated to be 14,410 dollars.

(iii) Capital/Startup vs. Operation and Maintenance (O&M) Costs

Capital/Startup vs. Operation and Maintenance (O&M) Costs						
(A) Continuous Monitoring Device	(B) Startup Cost ($) for One Affected Facility	(C) No. of New Affected Facilities to Startup	(D) Total Startup (B X C)	(E) Annual O&M Costs ($) for One Affected Facility	(F) No. of Affected Facilities with O&M	(G) Total O&M (E X F)
Scrubber	760	1	760	350	39	13,650

The total capital/startup costs for this ICR are $760. This is the total of column D. This cost is shown on the OMB 83-I form in block 14 letter a. The numbers in block 14 of the OMB 83-I form are rounded to show the cost in thousands of dollars.

The total operation and maintenance (O&M) costs for this ICR are $13,650. This is the total of column G. This cost is shown on the OMB 83-I form in block 14 letter b. The numbers in block 14 of the OMB 83-I form are rounded to show the cost in thousands of dollars.

The total respondent non-labor costs have been calculated as the addition of the capital/startup costs, and the annual operation and maintenance costs. The average annual cost for capital/startup and, operation and maintenance costs to industry over the next three years of the ICR is estimated to be $15,000. This cost is shown on the OMB 83-I form in block 14 letter c. The numbers in block 14 of the OMB 83-I form are rounded to show the cost in thousands of dollars.

6(c) Estimating Agency Burden and Cost

The only costs to the Agency are user costs associated with analysis of the reported information. Publication and distribution of the information are part of the AIRS program. Examination of records to be maintained by the respondents will occur as part of the periodic inspection of sources, which is part of EPA's overall compliance and enforcement program.

The average annual Agency cost during the 3 years of the ICR is estimated to be $34,926. This cost is based on the average hourly labor rate at a GS-12, Step 1, times a 1.6 benefits multiplication factor to account for government overhead expenses for a total of $36.98.

These rates are from OPM's "2001 General Schedule" which excludes locality rates of pay. Details upon which this estimate is based appear in Table 1. Annual Agency Burden and Cost.

6(d) Estimating the Respondent Universe and Total Burden and Costs

Respondent Universe					
Regulation Citation	(A) No. of New Sources/Year	(B) No. of Initial Reports for New Sources	(C) No. of Existing Sources	(D) No. of Reports for Existing Sources	(E) Total Annual Responses (AxB)+(CxD)
40 CFR Part 60.250; 60.8; 60.13	10	1	390	1	400

The number of total respondents is 390. This number is the sum of Column A and Column C of the *Respondent Universe* table. It is shown on the OMB 83-I form in block 13 a. This is the number of existing sources plus the number of new sources averaged over the three year period.

The "Total annual responses" is 400. This number is in column E of the *Respondent Universe* table. It is shown on the OMB 83-I form in block 13 b. The total annual labor costs are 855,722 dollars. This number is not shown on the OMB 83-I form in block 13c, only the burden hours are reflected in block 13c. Details upon which this estimate is based appear in Table 2. Annual Respondent Burden and Cost.

The total annual capital and O&M costs to the regulated entity are 15,000 dollars. This number is shown on the OMB 83-I form in block 14 c. These costs are detailed in section *6 b (iii) Capital/Start-up vs. Operating and Maintenance (O&M) Costs.*

6(e) Bottom Line Burden Hours Burden Hours And Cost Tables

The bottom line burden hours and cost tables for the respondents and the Agency appear in "Appendix A" below.

6(f) Reasons for Change in Burden

The increase in burden from the most recently approved ICR is due to an increase in the labor rate and slight growth of the industry.

6(g) Burden Statement

Burden means the total time, effort, or financial resources expended by persons to generate, maintain, retain, or disclose or provide information to or for a Federal agency. This includes the time needed to review instructions; develop, acquire, install, and utilize technology and systems for the purposes of collecting, validating, and verifying information, processing and maintaining information, and disclosing and providing information; adjust the existing ways to comply with any previously applicable instructions and requirements; train personnel to be able to respond to a collection of information; search data sources; complete and review the collection of information; and transmit or otherwise disclose the information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control numbers for EPA's regulations are listed in 40 CFR Part 9 and 48 CFR Chapter 15.

Send comments on the Agency's need for this information, the accuracy of the provided burden estimates, and any suggested methods for minimizing respondent burden, including through the use of automated collection techniques to the Ms. Susan Auby, Collection Strategies Division (Mail Code 2822), Office of Environmental Information, United States Environmental Protection Agency, 1200 Pennsylvania Avenue, NW, Washington, D.C. 20460-0001; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street, NW, Washington, DC 20503, Attention: Desk Officer for EPA. Include the EPA ICR number and OMB Control Number in any correspondence.

Part B of the Supporting Statement

This part is not applicable because no statistical methods were used in collecting this information.

Appendix A

Table 1: AVERAGE ANNUAL EPA RESOURCE REQUIREMENT

Requirements	**EPA Hours/ Occurrence (A)**	**Occurrences/ Plant/ Year (B)**	**EPA Hours/ Plant/ Year (C)[a]**	**Plants/ Year (D)**	**EPA Hours/ Year (E)[b]**
Initial Performance Test New Plant	24	2	48	10	480
Repeat Performance Test [c] New Plant	24	0.4	9.6	10	96
Report Review New Plant					
Notification of Construction	2	1.5	3	10	30
Notification of Actual Start-up	2	1.5	3	10	30
Notification of Initial Test	2	1.8	3.6	10	36
Review Test Results	8	1.8	14.4	10	144
TOTAL ANNUAL HOURS					816

Travel Expenses: (1 person x 10 plants/yr x 3 days/plant x $75 per diem) + ($250 round trip/plant x 10 plants/yr) = $4,750/yr.
Salary: (1 person x 816 hour/yr x $36.98 = $30,176
TOTAL ANNUAL COST = $34,926

a A x B = C
b C x D = E
c Assume 20 percent of initial performance tests must be repeated due to failure.

Table 2: ANNUAL BURDEN TO INDUSTRY CALCULATIONS FOR COAL PREPARATION PLANTS

Requirements	**Hours/ Occurr. (A)**	**Occurrences/ Respondent/ Year (B)**	**Hours/ Respondent/ Year (C=AxB)**	**Respondents/ Year (D)**	**Hours/ Year (E=CxD)**	**Cost/ Year ($) [a] (F)**
1. Applications	NA					
2. Survey and Studies	NA					
3. Reporting Requirements						
A. Read Instructions	1.5	1	1.5	10	15	830
B. Required Activities						
Initial performance test	330	1	330	10	3,300	182,622
Reference Method 9 tests	4	1	4	10	40	2,214
Repeat of performance test [b]	330	0.2	66	10	1,660	91,864
C. Create Information	Included in 3B.					
D. Gather Existing Information	Included in 3E.					
E. Write Report						
Notification of construction/ reconstruction	3	1	3	10	30	1,660
Notification of physical/ operational changes	12	1	12	10	120	6,641

a Assumes an hourly wage of $55.34. This amount was multiplied by the hours in column E.
b Assumes 20 percent of initial performance tests must be repeated due to failure.

Table 2: ANNUAL BURDEN TO INDUSTRY CALCULATIONS FOR COAL PREPARATION PLANTS (Continued)

Requirements	**Hours/ Occurr. (A)**	**Occurrences/ Respondent/ Year (B)**	**Hours/ Respondent/ Year (C=AxB)**	**Respondents/ Year (D)**	**Hours/ Year (E=CxD)**	**Cost/ Year ($)[a] (F)**
Notification of actual start-up	3	1	3	10	30	1,660
Notification of initial performance test	3	1	3	10	30	1,660
Report of performance test	Included in 3B.					
4. Recordkeeping Requirements						
A. Read Instructions	Included in 3A.					
B. Plan Activities	Included in 4C.					
C. Implement Activities	Included in 3B.					
D. Develop Record System	NA					
E. Time to Enter Information						
Records of operating parameters [c]	0.05	525	26.25	379	9948.75	566,571
F. Train personnel	NA					
G. Audits	NA					
TOTAL ANNUAL BURDEN					15,463	855,722

a Assumes an hourly wage of $55.34. This amount was multiplied by the hours in column E.
c Assumes operation 350 days per year.